

**Sample coding for K - 2 Instruction:**

EFM 45 report: Page 5E, column 1 and line 22

**NOTE:** Resources devoted to K-2 education are targeted funds in the Essential Programs and Services model. This program cost should only include the incremental costs of directing specialized resources to the K-2 population, such as four year old programs or all day kindergarten.

Fund	Program	Function	Object	Cost Center	Description
100	1120	1000	1010	01-19	Teacher salary
100	1120	1000	2010	01-19	Teacher benefits, excluding retirement/tuition
100	1120	1000	2310	01-19	Teacher retirement
100	1120	1000	2510	01-19	Teacher tuition
100	1120	1000	1020	01-19	Ed Tech salary
100	1120	1000	2020	01-19	Ed Tech benefits, excluding retirement/tuition
100	1120	1000	2320	01-19	Ed Tech retirement
100	1120	1000	2520	01-19	Ed Tech tuition
100	1120	1000	1210	01-19	Tutor salary
100	1120	1000	2030	01-19	Tutor benefits
100	1120	1000	2330	01-19	Tutor retirement
100	1120	1000	1230	01-19	Substitute salary
100	1120	1000	2030	01-19	Substitute benefits, excluding retirement/tuition
100	1120	1000	2330	01-19	Substitute retirement
100	1120	1000	2530	01-19	Substitute tuition
100	1120	1000	1500	01-19	Regular Stipend
100	1120	1000	1510	01-19	Department Head Stipend
100	1120	1000	1560	01-19	Teacher Leader Stipend
100	1120	1000	2000	01-19	Stipend benefits
100	1120	1000	2300	01-19	Stipend retirement
100	1120	1000	3000	01-19	Purchased Professional Services
100	1120	1000	3300	01-19	Employee Training and Development
100	1120	1000	5800	01-19	Employee travel, excluding Professional Development (code to function 2213, object 5810)
100	1120	1000	6100	01-19	Instructional supplies
100	1120	1000	6400	01-19	Books